

## **XVI. PROHIBITION AGAINST COMMINGLING**

The Iowa Department of Education assures that IDEA Part B funds are not commingled with state funds through use of a separate accounting system that includes an audit trail of expenditures for Part B funds. The state auditor's office conducts compliance audits on a regularly scheduled basis.

Local education agencies (LEAs) may use funds under Part B of IDEA for services and aids that also benefit non-disabled children. The funds may be used for costs of special education and related services and supplementary aids and services provided in a regular class or other education related setting to a child with a disability in accordance with the IEP of the child, even if one or more non-disabled children benefit from these services.

### **Legal References**

#### **Federal Requirements**

1412(a)(17)(A)-(C) .....Supplementation of state, local, other federal funds

300.235 – Permissive use of funds.

300.152 – Prohibition against commingling

300.155 – Policies and procedures for use of Part B funds

300.156 – Annual description of use of Part B funds

#### **Iowa Requirements**

Iowa Code, Chapter 11.6 – Examination of governmental subdivisions

Iowa Code, Chapter 256B.9 – Weighting plan – audits

Iowa Administrative Rules of Special Education

281-41.133 .....Audit

281-41.141 .....Audit